

## Schedule DJE-4

BAY STATE GAS COMPANY  
AMORTIZATION OF INCOME TAX DEFICIENCY  
(\$000)

Incremental Income Tax Deficiency	(1)	\$ 1,168
Amortization Period	(2)	<u>25</u>
Annual Amortization		47
Annual Amortization, per Company	(1)	<u>90</u>
Adjustment to Amortization		(43)
Revenue Conversion Factor	(3)	<u>1.6819</u>
Effect on Revenue Requirement		<u><u>\$ (73)</u></u>

## Sources:

- (1) Workpaper JES-11
- (2) Workpaper JES-11    13 Years + 12 Years
- (3) Schedule JES-3